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1941

ANNUAL REPORT

of the

TOWN OF

SALISBURY

New Hampshire



1940

ANNUAL REPORTS

of the

SELECTMEN AND TREASURER

of the

Town of Salisbury

together with reports of the

**ROAD AGENTS AND OTHER OFFICERS
OF THE TOWN**


for the

Year Ending January 31, 1941

also

Vital Statistics for Year Ending Dec. 31, 1940

Printed by Towne & Robie
Franklin, N. H.
1941



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TOWN OFFICERS

MODERATOR

George B. Adams

TOWN CLERK

Charles E. Whittemore

TREASURER

Frederick L. Adams

SELECTMEN

George E. Beaully

Aram G. Gulumian

Clarence J. Holmes

TAX COLLECTOR

Fred W. Holmes

SUPERVISORS

Frank H. Shaw

Frank P. Forsaith

Frederick L. Adams

POLICE OFFICER

Laurence S. Sanborn

ROAD SURVEYORS

District 1—Andrew Fraser

District 2—Myron McAlister

District 3—Louis Bassett

District 4—Laurence S. Sanborn

District 5—Charles C. Taylor

District 6—Cecil McAlister

BOARD OF HEALTH

Ellen Lively

AUDITOR

George C. Emerson

BALLOT INSPECTORS

C. A. McAlister

Harold A. Prince

F. M. Richardson

Sherman P. Fellows

SCHOOL BOARD

Lucia Mussey

Nellie Sanborn

Vira Taylor

SCHOOL TREASURER

George B. Adams

LIBRARY TRUSTEES

Nellie C. Sanborn

Harry F. Twombly

Evelyn Nerden

LIBRARIAN

Mrs. Leila B. Wilcox

TRUSTEES OF TRUST FUNDS

George B. Adams

Carl Mussey

Fred S. Prince

TOWN WARRANT

STATE OF NEW HAMPSHIRE

(L. S.)

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Salisbury on Tuesday, the eleventh day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To elect one Selectman for three years.
4. To elect one Library Trustee for three years.
5. To elect one Trustee of Trust Funds for three years.
6. To raise and appropriate such sums of money as may be necessary for the Town Budget.
7. To see if the Town will vote to give the Selectmen power to borrow money upon the credit of the Town, and to determine the amount of such borrowing.
8. To hear reports of Agents, Auditors and Officers heretofore chosen.
9. To see if the Town will vote to raise and appropriate a sum of money for the control of White Pine Blister Rust.
10. To see if the Town will vote to petition the State Tax Commission to have an audit made by the municipal accounting division and to make an appropriation to cover the expense of such audit.

11. To see if the Town will vote to authorize the Board of Selectmen to negotiate, bargain, sell or exchange its town cemeteries that may be affected by the Blackwater Dam Flood Control Project; to select, and buy, or accept in exchange, such cemetery site or sites as they deem advisable for the best interests of the Town; and, to execute in the name of the Town all contracts, deeds and other documents necessary and proper to complete the sale or exchange thereof, and/or to consummate any purchase hereunder.

12. To see if the Town will vote to authorize the Board of Selectmen to sell to the United States of America for the sum of Three Hundred Ninety-Five Dollars (\$395.00) those two parcels of land designated by the U. S. Engineers as Town of Salisbury, Tracts Nos. 101 and 107, said parcels comprising a total of twenty-two and nine-tenths (22.9) acres, more or less, and to execute in the name of the Town all contracts, deeds, and other documents necessary and proper to complete sale thereof.

13. To transact any other business which may legally come before said meeting.

Given under our hands and seal, this twenty-first day of February, in the year of our Lord nineteen hundred and forty-one.

GEORGE E. BEAULY,
ARAM G. GULUMIAN,
CLARENCE J. HOLMES.

Selectmen of Salisbury.

A true copy of Warrant—Attest :

GEORGE E. BEAULY,
ARAM G. GULUMIAN,
CLARENCE J. HOLMES.

Selectmen of Salisbury

BUDGET OF THE TOWN OF SALISBURY NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing
Year, February 1, 1941, to January 31, 1942, Compared
With Actual Revenue and Expenditures of the Pre-
vious Year, February 1, 1940 to January 31, 1941.

SOURCES OF REVENUE:	Actual Revenue Previous Year, 1940	Estimated Revenue Ensuing Year, 1941	Increase	Decrease
FROM STATE:				
Savings Bank Tax,	\$346.41	\$346.41		
Class V Highway Money,	1,365.77	1,365.77		
Bounties,	4.00	6.00	\$2.00	
FROM LOCAL SOURCES EX- CEPT TAXES:				
Rent of Town Hall and Other Buildings,	12.00	72.00	60.00	
Sale of Property,	500.00			\$500.00
Lumber and wood,		600.00	600.00	
Motor Vehicle Permit Fees,	444.66	444.66		
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES:				
Poll Taxes,	412.00	412.00		
AMOUNT RAISED BY ISSUE OF BONDS OR NOTES:				
Temporary Loans,	5,000.00	5,000.00		
Cash on Hand (Surplus),	3,478.26	3,099.02		379.24
Taxes Bought by Town,	537.68	537.68		
Discounts and Abatements,	86.35	86.35		
Taxes Redeemed,	862.51			
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES,	\$13,049.64	\$11,969.89	\$662.00	\$879.24
Amount to be Raised by Property Taxes,		10,058.16		
TOTAL REVENUES,		\$22,028.05		

PURPOSES OF EXPENDITURES:	Actual Expenditures Previous Year, 1940	Estimated Expenditures Ensuing Year, 1941	Increase	Decrease
Current Maintenance Expenses:				
GENERAL GOVERNMENT:				
Town Officers' Salaries,	\$572.00	\$580.00	\$8.00	
Town Officers' Expenses,	441.33	600.00	158.67	
Election and Registration Ex- penses,	155.00	75.00		\$80.00
Expenses Town Hall,	561.21	100.00		461.21
PROTECTION OF PERSONS AND PROPERTY:				
Police Department,	35.40	75.00	39.60	
Fire Department,	45.81	100.00	54.19	
HEALTH:				
Health Department,	9.89	15.00	5.11	
HIGHWAYS AND BRIDGES:				
Town Maintenance,	2,410.65	2,000.00		410.65
Street Lighting,	558.00	558.00		
General Expenses of Highway Department,	530.90	500.00		30.90
Town Road Aid—Town's Share,	655.90	507.53		148.37
Winter Maintenance,	1,568.48	1,200.00		368.48
LIBRARIES:				
Libraries,	39.90	39.90		
PUBLIC WELFARE:				
Town Poor,	733.97	500.00		233.97
Old Age Assistance,	1,075.40	1,200.00	124.60	
PUBLIC SERVICE ENTER- PRISES:				
	8.04	15.00	6.96	
Cemeteries,	23.10	125.00	101.90	
Dartmouth-Lake Sunapee Region,	40.00	40.00		
INTEREST:				
On Temporary Loans,	86.83	90.00	3.17	
On Long Term Notes,	191.25	180.00		11.25
Unclassified,	176.11	200.00	23.89	
New Equipment—New Plow,		222.60	222.60	
Indebtedness:				
PAYMENT ON PRINCIPAL OF DEBT:				
Temporary Loans,	5,000.00	5,000.00		
Long Term Notes,	1,000.00	1,000.00		
Payments to Other Governmental Divisions:				
County Taxes,	2,674.86	2,674.86		
Payments to School Districts,	5,950.00	4,430.16		1,519.84
TOTAL EXPENDITURES,	\$21,541.03	\$22,028.05	\$718.69	\$3,264.67

SUMMARY OF INVENTORY

Real Estate,	\$295,124.00
Electric Plants,	124,500.00
58 Horses,	4,885.00
12 Oxen,	1,050.00
188 Cows,	10,260.00
66 Neat Stock,	1,980.00
70 Sheep,	386.00
3 Hogs,	30.00
4293 Fowls,	2,800.00
Wood and lumber,	12,080.00
Gasoline Pumps,	770.00
Stock in Trade,	1,000.00
Mills and Machinery,	700.00
	<hr/>
	\$455,565.00
206 Polls,	\$412.00
Soldiers' Exemptions,	12,620.00
Resident Valuation,	193,855.00
Non-Resident Valuation,	238,389.00
Revenue,	3,520.77
Overlay,	182.99
Rate of Tax per \$100.00, \$3.50.	

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending January 31, 1941

	Appropriation	Expended	Unexpended Balance	Overdraft
Town Officers' Salaries,	\$577.00	\$572.00	\$5.00	
Town Officers' Expenses,	500.00	441.33	58.67	
Election and Registration,	175.50	155.00	20.50	
Town Hall,	600.00	561.21	38.79	
Police Department,	75.00	35.40	39.60	
Fire Department,	200.00	45.81	154.19	
Health Department,	15.00	9.89	5.11	
Town Maintenance,	3,000.00	2,410.65	589.35	
Street Lights,	564.00	558.00	6.00	
General Expense of Highway,	400.00	530.90		\$130.90
Winter,	1,430.00	1,568.48		138.48
Libraries,	39.90	39.90		
Town Poor,	1,200.00	733.97	466.03	
Old Age Assistance,	800.00	1,075.40		275.40
Old Home Day,	75.00	75.00		
Public Service Enterprises,	15.00	8.04	6.96	
Cemeteries,	37.00	23.10	13.90	
Dartmouth-Lake Sunapee Region,	40.00	40.00		
Unclassified,	400.00	176.11	223.89	
State Aid Road—Town's Share,	624.33	655.90		31.57
Long Term Notes,	1,000.00	1,000.00		
Interest,	275.00	278.08		3.08
County Tax,	2,674.86	2,674.86		
School Tax,	4,978.22	5,950.00		971.78
	\$19,695.81	\$19,619.03	\$1,628.70	\$1,551.21

LIST OF TOWN PROPERTY

Town Hall, land and buildings,	\$5,000.00
Furniture and equipment,	350.00
Police equipment,	25.00
Library land and buildings,	600.00
Highway Department,	2,000.00
School and buildings,	4,000.00
Other land and buildings,	2,500.00
	<hr/>
	\$14,475.00

SELECTMEN'S REPORT

Assets

Cash in hands of treasurer,	\$3,099.02
Taxes held by Town,	549.02
Tax Deeds,	1,100.00
Taxes bought by Town,	537.68
Bounties,	8.00
	<hr/>
	\$5,293.72

Liabilities

Notes, F. M. Swan Co.,	\$8,000.00
Due School District, balance,	1,378.96
1940 Dog tax,	68.00
	<hr/>
	\$9,446.96
Net Debt, January 31, 1941,	\$4,153.24
Net Debt, January 31, 1940,	5,808.41
	<hr/>
Decrease of Debt,	\$1,655.17

TOWN CLERK'S REPORT

Received from Auto Permits,	\$444.66
Received from Dog Licenses,	118.00
	<hr/>
	\$562.66

Accounted for as follows:

Paid to Selectmen, Dog Licenses,	\$108.00
Paid to Treasurer for Auto Permits,	444.66
Less 50 license fees at 20c,	10.00
	<hr/>
	\$562.66

CHARLES E. WHITTEMORE,

Town Clerk.

TAX COLLECTOR'S REPORT

1940

Tax Warrant

Resident tax,	\$7,377.86
206 Polls,	412.00
Non-Resident tax,	8,566.92
	<hr/>
	\$16,356.78
Added tax,	146.10
Interest,	3.72
	<hr/>
	\$16,506.60
Payments to Treasurer,	\$15,695.24
Taxes bought by Town,	534.18
Discounts and Abatements,	86.35
	<hr/>
	\$16,315.77
Uncollected tax,	190.83
	<hr/>
	\$16,506.60
Taxes Redeemed,	\$850.26
Less Tax discharge,	7.25
	<hr/>
	\$843.01
Received 1939 Tax,	14.00
Received 1938 Tax,	2.00
Received interest Taxes bought by Town,	3.50
	<hr/>
	\$862.51
Paid Treasurer,	\$862.51

FRED W. HOLMES,

Collector.

REPORT OF TOWN TREASURER

February 1st, 1940 to January 31st, 1941

Receipts

Cash on Hand, February 1st, 1940,	\$3,478.36
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From Selectmen:

Franklin Savings Bank,	5,000.00
Dog Revenue,	108.00
Class V Highway Money,	1,365.77
County Relief Reimbursement,	43.08
Savings Bank Tax,	346.41
Reimbursement of Hedgehog Bounties,	4.00

From Tax Collector:

Tax Collections,	15,695.24
Taxes Redeemed,	843.01
Taxes bought by Town,	534.18
Interest,	3.50
1938 Poll Tax,	2.00
1939 Poll Tax,	14.00
Discounts and Abatements,	86.35

From Town Clerk:

Auto Permits,	444.66
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Other Sources:

Sale of U. S. A. Minard Place,	500.00
Rent of Douglas Heath Place,	12.00
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	\$28,480.56

Expenditures

On Orders Drawn by Selectmen,	\$25,381.54
Cash Balance in Treasury, January 1st, 1941,	3,099.02
	<hr/>
	\$28,480.56

FREDERICK L. ADAMS,

Treasurer.

SALISBURY OLD HOME WEEK ASSOCIATION

Treasurer's Report for Year 1940

Receipts

Received from Town Treasurer,	\$75.00
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Expenditures

Towne & Robie, printing,	\$7.50
James Farmer, speaker,	10.00
James S. Shaw, telephone,	2.45
Sears Roebuck & Co., balls and bats,	2.60
L. C. Twombly, band,	40.00
Arthur Schaffer, prizes,	2.75
Coffee for band,	1.00
Deficit from 1939,	5.30

Total,	\$71.60
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Balance on hand,	\$3.40
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GEORGE B. ADAMS,

Treasurer.

SALISBURY FREE PUBLIC LIBRARY ACCOUNT

For Year Ending January 31, 1941

Credit

1940

Feb. 1,	Cash on hand,	\$6.55	
	Appropriation for 1939,	39.90	
		<hr/>	\$46.45

Debit

1940

Apr. 2,	Morrill & Everett, insurance,	\$9.00
6,	P. O. fee, postage, envelopes,	.54
May 3,	Books,	13.86
	P. O. fee and postage,	.16
	Leila B. Wilcox, services	
	librarian,	15.00

1941

Jan. 31,	Cash on hand,	7.89	
		<hr/>	\$46.45

NELLIE C. SANBORN,

Treasurer.

SUMMARY OF RECEIPTS

Received by Selectmen :

Franklin Savings Bank,	\$5,000.00
Class V highway money,	1,365.77
Savings Bank Tax,	346.41
County relief reimbursement,	43.08
Bounties,	4.00
U. S. Minard place,	500.00
Rent of Douglas Heath place,	12.00

Received by Town Clerk :

Auto Permits,	444.66
Dog Taxes,	108.00

Received by Tax Collector :

Taxes bought by Town,	537.68
Discounts and Abatements,	86.35
Taxes Redeemed,	859.03
Tax Collections,	15,695.24
	<hr/>
	\$25,002.20
Cash on hand, Feb., 1940,	\$3,478.36
Cash on hand, Feb., 1941,	3,099.02
	<hr/>
	379.34
	<hr/>
	\$25,381.54

SUMMARY OF PAYMENTS

Town Officers' Salaries,	\$572.00
Town Officers' Expenses,	441.33
Election and Registration,	155.00
Expense of Town Hall,	561.21
Police Department,	35.40
Fire Department,	45.81
Bounties,	8.00
Health Department,	9.89
Town Maintenance, Summer,	2,410.65
Town Maintenance, Winter,	1,568.48
State Aid Road, Town's Share,	655.90
Street Lighting,	558.00
General Expense of Departments,	530.90
Libraries,	39.90
County Poor,	43.08
Town Poor,	733.97
Old Age Assistance,	1,075.40
Sheep Damage,	40.00
Public Service Enterprises,	8.04
Old Home Day,	75.00
Dartmouth-Lake Sunapee Region,	40.00
Cemeteries,	23.10
Interest,	278.08
Taxes, by Town,	671.43
Unclassified,	176.11
Notes,	6,000.00
County Tax,	2,674.86
Schools,	5,950.00
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	\$25,381.54

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

George E. Beaully, selectman,	\$125.00	
Aram G. Gulumian, selectman,	125.00	
Clarence J. Holmes, selectman,	125.00	
Frederick L. Adams, treasurer,	50.00	
Fred W. Holmes, tax collector,	75.00	
Charles E. Whittemore, town clerk,	50.00	
George B. Adams, moderator,	15.00	
George C. Emerson, auditor,	7.00	
		<hr/>
		\$572.00

TOWN OFFICERS' EXPENSES

Katherine A. Crowley, search of mortgages,	\$3.78
Assessors' Association dues,	4.00
R. S. Cunliffe, stamps, soda, etc.,	7.44
Jean M. Shaw, Town Clerk's bond,	5.00
A. W. Frost, Collector's bond,	25.00
Brown & Saltmarsh, supplies,	20.70
Hinckley K Woods, Treasurer's bond,	20.00
Edson C. Eastman, supplies,	7.10
Towne & Robie, supplies,	7.00
Wheeler & Clark, supplies,	2.73
Vira M. Holmes, list of 5 estates,	.50
Joseph Heath, Dog Constable,	16.76
Myron McAlister, use of car,	16.96
G. E. Beaully:	
Stamps,	2.06
Mileage,	30.40
Six trips to Concord,	24.00
Extra assessing,	8.00

Aram Gulumian :

Seven trips to Concord,	28.00
Assessors' meeting,	4.00
Flood Control,	22.00
Extra appraising,	12.00
Perambulating Franklin town line,	5.00
With Highway Engineer,	8.00
Postage,	1.00
Selling of Minard Place,	6.00
Mileage,	31.50

C. J. Holmes :

Eight trips to Concord,	32.00
Assessors' meeting,	4.00
Appraising sheep damage,	4.00
Hannaford case,	4.00
Mileage,	4.00
Extra appraising,	8.00
Perambulating Franklin town line,	4.00
Flood Control,	6.00

A. H. Sawyer :

Perambulating Franklin town line,	5.00
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F. W. Holmes :

Assessors' meeting,	4.00
Postage and expenses,	18.05

C. E. Whittemore :

Postage,	2.35
Vital statistics,	5.00
Auto reference book,	2.00

F. L. Adams :

Mileage,	20.00
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 \$441.33

TOWN HALL AND OTHER BUILDINGS

Jean M. Shaw, hall and library insurance,	\$228.19	
W. B. Bullerwell, janitor service,	2.00	
Concord Electric Co,	15.16	
F. W. Sweetser, painting town hall,	173.00	
F. W. Sweetser, new chimney and paint, library,	90.50	
J. C. King, cleaning chimney,	1.25	
Kearsarge Telephone Co.,	32.45	
R. S. Cunliffe, supplies,	1.34	
C. P. Stevens Co., latch,	.32	
F. M. Richardson, janitor,	17.00	
	<hr/>	\$561.21

ELECTION AND REGISTRATION

Mrs. L. V. Wilcox, lunches,	\$22.50	
Frank H. Shaw, supervisor,	32.50	
F. L. Adams, supervisor,	39.00	
Frank P. Forsaith, supervisor,	31.00	
H. Wyman, ballot inspector,	3.00	
C. A. McAlister, ballot inspector,	9.00	
G. E. Emerson, ballot inspector,	6.00	
Sherman P. Fellows, ballot inspector,	9.00	
F. M. Richardson, ballot inspector,	3.00	
	<hr/>	\$155.00

FIRE DEPARTMENT

George B. Adams, fire chief,	\$6.90	
Robert Cuncliffe, supplies,	2.52	
Fred W. Holmes, fire warden,	6.00	
Forestry Department, fire equipment,	23.87	
F. W. Parsons, filing saw,	1.00	
Little's Garage, water barrel,	1.50	
George E. Beaully,	2.00	
C. P. Stevens Co.,	2.02	
	<hr/>	\$45.81

POLICE DEPARTMENT

L. S. Sanborn, police officer,	\$32.20	
W. B. Bullerwell, tramp,	2.00	
Western Union,	.50	
R. S. Cunliffe, supplies,	.70	
	<hr/>	\$35.40

HEALTH DEPARTMENT

Ellen W. Lively, visits and expenses,	\$9.89
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PROTECTION OF PERSONS AND
PROPERTY

Bounties :

Clarence J. Holmes,	\$6.00
George E. Beaulx,	2.00

Sheep Damage :

W. B. Dunlap,	40.00	
	<hr/>	\$48.00

TOWN POOR

Elmer Wheeler :

H. L. Young & Co.,	\$125.00
State Cancer Commission,	131.79

Frank Richardson :

Arthur Schaffer,	42.53
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Fred S. Sargent :

Merrimack County Farm, 260.51

New Hampshire Orphans' Home :

Thelma Fitts, 114.05

G. E. Beaully :

Use of car and postage, 60.09

\$733.97

OLD AGE ASSISTANCE

Town's Share, \$1,075.40

COUNTY POOR

Charles Matava :

R. S. Cunliffe, groceries, \$36.08

Alfred Mercier :

R. S. Cunliffe, groceries, 7.00

\$43.08

LIBRARY

Mrs. L. V. Wilcox, \$39.90

OLD HOME DAY

George B. Adams, treasurer, \$75.00

DARTMOUTH-LAKE SUNAPEE REGION

Appropriation,	\$40.00
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PUBLIC SERVICE ENTERPRISES

R. S. Cunliffe, supplies,	\$.39	
Main Street Pharmacy, paint,	7.65	
		\$8.04

UNCLASSIFIED

C. E. Whittemore, auto permits,	\$44.50	
Towne & Robie, printing reports,	116.53	
Sydney Clark, mileage,	2.00	
K. A. Crowley, conveyances,	8.75	
George C. Emerson, deeds,	1.00	
Rose Kimball, wire,	3.33	
		\$176.11

F. W. Holmes:

Taxes bought by town,	\$537.18	
Discounts and abatements,	86.35	
Cost tax sale,	47.40	
		\$670.93

CEMETERIES

Cecil McAlister, mowing Stevens and Smith Corner cemeteries,	\$8.00	
Myron McAlister, mowing Bog, South Road, and Fellows ceme- teries,	8.00	
L. S. Sanborn, mowing Heights cemetery and common,	7.10	
		\$23.10

INTEREST

Franklin Savings Bank:

Temporary notes,	\$86.83	
Long term notes,	191.25	
	<u> </u>	\$278.08

PAYMENT OF NOTES

Franklin Savings Bank:

Payments on temporary loans,	\$5,000.00	
Payments on long term loans,	1,000.00	
	<u> </u>	\$6,000.00

PAYMENTS TO OTHER GOVERNMENTAL
DIVISIONS

Schools,	\$5,950.00	
County Tax,	2,674.86	
	<u> </u>	\$8,624.86

STATE AID ROADS

State,	\$1,120.10	
Town,	655.90	
	<u> </u>	\$1,776.00

STREET LIGHTS

Concord Electric Co.,	\$432.00	
Public Service Co. of N. H.,	126.00	
	<u> </u>	\$558.00

TOWN MAINTENANCE

District 1—Andrew Fraser, Surveyor

A. Fraser,	\$155.76	
C. Ward, labor,	37.60	
Frank Shaw, labor,	45.70	
H. E. Webster, team,	20.56	
Fred Shaw, truck,	137.30	
Sam Jurta, truck,	43.70	
J. Ward, labor,	7.60	
P. Lessard, labor,	11.60	
C. Mussey, labor,	2.80	
B. Shaw, labor,	.80	
H. Wyman, labor,	4.80	
Ed. Colby, gravel,	9.70	
J. Graves, gravel,	4.00	
	<hr/>	\$481.42

District 2—Myron C. McAlister, Surveyor

M. C. McAlister,	\$24.80	
G. Emerson, labor,	3.60	
C. J. Holmes, team,	30.00	
G. Roberts, labor,	53.60	
B. Howell, labor,	9.60	
Ed. Southworth, labor,	9.60	
J. Miskiel, labor,	12.80	
M. Mathewson, labor,	9.60	
J. Sanborn, labor,	9.60	
T. Mahoney, labor,	9.60	
K. Mathewson, labor,	9.60	
J. Perreault, labor,	9.60	
L. Jones, labor,	3.20	
F. Richardson, labor,	12.80	
Peter Bill, labor,	16.00	
J. Gagne, labor,	6.40	
Sam Jurta, truck,	38.40	
Fred Shaw, truck,	30.60	
E. Beauchemin, truck,	38.40	
W. Honkala, gravel,	15.60	
Frank Shaw,	.60	
	<hr/>	\$354.00

District 3—Louis Bassett, Surveyor

L. Bassett,	\$110.80
H. Moxley, gravel,	8.00
R. Prince,	4.80
T. Lessard, labor,	26.80
J. Sanborn, labor,	34.80
A. O'Connor, labor,	32.80
H. French, labor,	16.80
R. Prince, Jr., labor,	2.40
G. Prince, labor,	1.60
L. Palmer, labor,	2.00
B. Miller, truck,	12.10
G. Harden,	3.60
W. B. Dunlap, team,	7.00
E. Beauchemin, truck,	48.40
Ed. Fortune,	55.60
J. Lively, labor,	30.00
L. Lessard, labor,	16.00
Fred Shaw, truck,	44.40
Frank Shaw, labor,	8.00
G. Jurta, truck,	22.80
S. Moscardini, team,	26.60
Ed. Colby, gravel,	.85
J. Graves, gravel,	9.60
	<hr/>
	\$525.65

District 4—L. Stanton Sanborn, Surveyor

L. S. Sanborn,	\$50.80
J. Perreault, labor,	39.60
T. Mahoney, labor,	42.80
Frank Shaw, truck,	67.00
L. Bassett, truck,	13.50
E. Fortune,	7.20
P. Jurta,	3.20
P. Lessard, labor,	18.20
W. Mercier, labor,	8.80
K. Mathewson, labor,	2.40
J. Sanborn, labor,	6.00
L. Lessard, labor,	9.60
M. Mathewson, labor,	12.80
G. Graves, labor,	12.00

H. Wyman, labor,	12.70	
Fred Shaw, truck,	58.00	
E. Beauchemin, truck,	63.60	
M. Moscardini, team,	6.75	
Sam Jurta, truck,	29.00	
W. Honkala, gravel,	4.60	
H. Moxley, gravel,	1.50	
J. Graves, gravel,	.90	
	<hr/>	\$471.75

District 5—Charles C. Taylor, Surveyor

C. Taylor,	\$73.95	
W. Howell, labor,	7.20	
P. Barton,	7.40	
T. Mahoney, labor,	3.20	
B. Howell, labor,	8.40	
E. Smith, labor,	3.20	
R. Woods, labor,	3.20	
O. Woods, labor,	27.60	
H. Stevens, labor,	14.80	
H. Twombly, labor,	1.00	
E. Tinker, labor,	11.20	
F. Richardson, labor,	3.20	
J. Tinker, labor,	4.80	
L. Lessard, labor,	1.60	
S. Moscardini, team, truck,	38.25	
E. Beauchemin, truck,	18.60	
W. Honkala, gravel,	16.20	
	<hr/>	\$243.80

District 6—Cecil A. McAlister, Surveyor

C. McAlister,	\$75.63	
P. Jones, labor,	45.40	
K. Mock, labor,	2.00	
Carlos McAlister, labor,	52.00	
L. Jones, labor,	35.60	
Fred Shaw, truck,	85.20	
Frank Shaw,	24.80	
H. Cassidy, gravel,	8.40	
A. Burbank, gravel,	1.00	
Orton Hill, gravel,	4.00	
	<hr/>	\$334.03

Total Summer Maintenance,	<hr/>	\$2,410.65
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WINTER MAINTENANCE OF HIGHWAYS

Snow Removal

George Jurta,	\$193.19	
M. McAlister,	21.45	
C. Taylor,	292.62	
A. Sawyer,	67.62	
Fred Shaw,	391.80	
E. Tinker,	9.00	
H. Shaw,	2.00	
F. Adams,	6.00	
Frank Shaw,	4.00	
P. Lessard,	2.80	
Sam Jurta,	1.20	
	<hr/>	\$991.68

Sanding

Fred Shaw,	\$42.60	
Sam Jurta,	47.20	
Frank Shaw,	7.20	
H. Wyman,	22.80	
A. Fraser,	4.00	
C. Mussey,	1.20	
G. Jurta,	37.60	
K. Mathewson,	5.20	
A. Emerson,	1.20	
E. Emerson,	2.80	
N. Glines, sand,	9.60	
	<hr/>	\$181.40

Winter Shoveling

Sam Jurta,	\$10.40
J. Jurta,	2.00
H. C. Shaw,	1.60
G. Jurta,	1.20
H. Tinker,	1.40
T. Mahoney,	1.20
C. Littlefield,	1.20
P. Barton,	7.25
C. McKenzie,	3.60
R. Prince,	.80

A. Fraser,	14.20	
C. Ward,	4.80	
J. Ward,	8.00	
D. Obie,	3.60	
C. Mussey,	3.20	
A. Rayno,	2.00	
E. Beauchemin,	3.60	
J. Sanborn,	1.60	
E. Fortune,	2.00	
Frank Shaw,	3.60	
A. O'Connor,	1.60	
H. Wyman,	7.60	
P. Lessard,	2.40	
Hugh Fraser,	1.20	
F. H. Shaw,	10.80	
B. F. Shaw,	9.95	
F. C. Shaw,	3.60	
D. Roberts,	.80	
A. Scott,	.80	
	<hr/>	\$116.00

Shoveling Beech Hill

W. Champney,	\$3.20	
J. Gagnon,	6.40	
M. Palmer,	8.00	
L. Palmer,	3.00	
W. Dunlap,	11.60	
S. Sanborn, oxen,	12.80	
T. Mahoney,	3.20	
P. Dion,	3.20	
T. Gackner,	3.20	
R. Prince, Jr.,	.80	
	<hr/>	\$55.40

Snow Fence

A. Fraser,	\$12.00	
C. Ward,	9.00	
C. Taylor,	2.40	
O. Woods,	1.60	
B. Howell,	1.60	
J. Perreault,	3.20	
A. Flanders,	4.00	
T. Mahoney,	4.00	
	<hr/>	\$37.80

Thawing Culverts

G. E. Beaulx,	\$2.00	
B. Wason, truck,	10.80	
P. Nerden,	4.50	
J. Heath,	4.50	
P. Barton,	2.00	
R. Woods,	3.20	
E. Smith,	4.00	
C. Taylor,	3.20	
F. Forsaith,	4.00	
F. Perreault,	4.00	
H. Moxley,	2.00	
R. Prince,	2.00	
	<hr/>	\$46.20

Payment on New Plow

Ray Road Equipment Co.:

Payment on plow,	\$130.00	
Blades and bolts,	10.00	
	<hr/>	\$140.00
Total Winter Maintenance,		<hr/> \$1,568.48

STATE AID ROADS

State,	\$1,120.10	
Town appropriation,	624.33	
Town, overdraft,	31.57	
	<hr/>	\$1,776.00

Ray H. Prince, foreman,	\$115.20	
G. Roberts, labor,	65.60	
D. Roberts, labor,	52.00	
J. Tinker,	50.80	
K. Mathewson,	47.60	
Peter Bill,	57.20	
J. Gagne,	65.60	
B. Howell,	57.20	
Ed. Southworth,	57.20	
J. Miskiel,	54.00	
H. Southworth,	54.00	
F. Richardson,	54.00	
A. O'Connor,	21.20	
J. Perreault,	54.00	
G. Lively,	32.00	
M. Mathewson,	57.20	
E. Emerson,	44.40	
J. Sanborn,	50.80	
S. Sanborn,	24.40	
T. Mahoney,	14.80	
Sam Jurta, truck,	152.40	
Fred Shaw, truck,	171.60	
E. Beauchemin,	171.60	
C. P. Stevens Co., supplies,	28.65	
W. Honkala, gravel,	134.20	
R. Goss,	13.80	
State of New Hampshire, grader,	31.50	
J. Nelson,	34.80	
A. A. Elliott,	5.20	
Sherman Fellows,	3.05	
	<hr/>	\$1,776.00

GENERAL EXPENSES OF DEPARTMENT

Frank Heath, gas and oil,	\$37.50
Robert S. Cunliffe, supplies,	45.69
S. P. Dodge Co., mounting plow,	8.45
G. B. Adams, insurance on tractor,	20.13
Frederick Shaw, trip to Concord,	6.80
Alfred Sawyer, storage 1939 and 1940, labor and mileage,	105.81
P. I. Perkins Co., tractor parts,	28.24
A. J. Schaffer, supplies,	3.50
F. Shaw, cutter on road machine,	2.40
C. P. Stevens Co., supplies,	3.25
R. Moore, painting signs,	1.50
R. H. Prince, lumber,	129.73
Stewart's Store, dynamite,	25.19
W. B. Dunlap, lumber Pingree bridge,	16.11
Casselline-Venable Corp., blade,	8.00
New England Metal Culy. Co., pipe,	32.40
Atkinson's Garage, mounting plow,	15.49
State Highway Garage, pump and hose,	38.77
E. J. Keegan & Co., shovels,	2.94
	<hr/>
	\$530.90

AUDITOR'S REPORT

Salisbury, N. H., Feb. 19, 1941

I hereby certify that I have examined the accounts of the Selectmen, Collector and Treasurer and all other town officers and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

FOREST FIRE WARDEN'S REPORT

To the Citizens of Salisbury:

Our forest lands represent a substantial proportion of the town's valuation. They provide income to our citizens, from the sale of forest products and through employment to woods' workers. The protection of our forest lands is essential to the continued welfare of the town. Fire is the forests' worst enemy. It not only destroys the growing crop but leaves the land in such condition that nothing of value will grow for a long period of years. In addition it costs good tax money to extinguish forest fires.

An analysis of forest fire records indicate that 97 per cent are man-caused and consequently avoidable. Carelessness and failure to comply with reasonable regulations governing the building of fires in and near woodlands has been costly to both towns and individuals. Through elimination of the human equation, forest fire losses would be reduced to a minimum. This is possible if every citizen would be careful, familiarize himself with burning regulations, comply with them and then use proper discretion.

We have been particularly fortunate in this town since the hurricane in not having had more serious fires. This is due in part to the strictness of our wardens in issuing permits and splendid cooperation on the part of the public. Great care is needed because conditions in our blown-down areas are more critical with down material drying out and becoming more highly inflammable. The continued cooperation of every one is necessary.

We should all remember that:

1. **Written permission of the local forest fire warden to burn brush, rubbish or other debris in or near woodlands or where fire may be communicated to woodlands is necessary when the ground is not covered with snow.** Violation of this requirement makes the responsible party liable—

- a. To a fine not to exceed five hundred dollars or imprisonment of not more than one year or both.
 - b. To the town for expenses incurred by the warden or deputy warden in attending or extinguishing such fire.
 - c. For damages to abutting owners if the fire runs onto the abutters' property.
2. It is a violation of the Forest Laws of the state to—

- a. Drop or throw any lighted match, cigar, cigarette, live ashes or any other substance liable to cause a fire, from any vehicle which the same is upon a public highway or private way.
- b. Drop, throw or otherwise deposit on or near woodlands any lighted match, cigar, cigarette, live ashes or any other substance liable to cause a fire.

Violation of these prohibitions penalizes whoever is found guilty by a fine of \$25.00.

3. You should promptly notify your local forest fire warden of any fires you see.

4. The forest laws are being more strictly enforced each year.

Your cooperation will save the warden considerable worry; you and your town much trouble and expense.

The 1940 fire record for our town follows:

Number of fires,	1
Acreage burned,	6
Cost of suppression,	\$5.00
Number of permits issued,	15

FRED W. HOLMES,
Forest Fire Warden.

Report of the Trust Funds of the Town of Salisbury, N. H., January 31, 1941.

DATE OF CREATION	TRUST FUNDS	HOW INVESTED	Amount of		Rate of Interest	Bal. of Income on hand at be- ginning of year	Income During Year	Expended During Year	Bal. of Income on hand at end of Year
			Principal						
1916	Levi Call (Cemetery)	Franklin Savings Bank	100 00	2 1/2		64 68	4 10		68 78
1918	Sarah Batchelder (Cemetery)	Franklin Savings Bank	100 00	2 1/2		33 57	3 33		36 90
1920	Abbie Bean Howe (Cemetery)	Franklin Savings Bank	50 00	2 1/2		37 93	2 18		40 11
1928	Betsy A. Perry (Cemetery)	Franklin Savings Bank	100 00	2 1/2		5 60	2 63	1 00	7 23
1929	Sarah E. Elliott (Cemetery)	Franklin Savings Bank	50 00	2 1/2		14 08	1 60		15 68
1929	Lavina A. Rand (Cemetery)	Franklin Savings Bank	200 00	2 1/2		56 54	6 46	1 50	61 50
1931	John W. Horton (Cemetery)	Franklin Savings Bank	150 00	2 1/2		23 78	4 33		28 11
1935	Lucy E. Prince (Cemetery)	Franklin Savings Bank	50 00	2 1/2		5 69	1 37		7 06
1938	Abbie M. White (Cemetery)	Franklin Savings Bank	200 00	2 1/2		9 10	5 22		14 32
1939	Charles A. Green (Cemetery)	Franklin Savings Bank	100 00	2 1/2		1 87	2 52		4 39

SCHOOL DIRECTORY

(February 1, 1941)

SCHOOL BOARD

Nellie C. Sanborn, Chairman,	Term expires March, 1941
Vira E. Taylor,	Term expires March, 1942
Lucia G. Mussey,	Term expires March, 1943

DISTRICT OFFICERS

Frederick Adams,	Moderator
George B. Adams,	Treasurer
George B. Adams,	Clerk
George C. Emerson,	Auditor

SUPERINTENDENT OF SCHOOLS

George W. Sumner

Office in the Summer Street School Building, Penacook, rear entrance. Office is open on all school days from 8:30 to 12:00 and from 1:00 to 4:30. Appointments for conference with the Superintendent can be made through the Clerk, Beatrice J. Nerbonne. N. E. Phone 48.

TRUANT OFFICER

Vira E. Taylor

TEACHERS

Christine A. Somerville,	Heights
Gertrude E. Gilman,	South Road

SCHOOL NURSE

Ruth B. Whitcomb, R. N.

209 South Street, Concord, N. H. N. E. Phone 2043-J

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the town of Salisbury qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall, in said district on the 13th day of March, 1941, at two o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

9. To see if the district will authorize the school board to sell all rights the district holds in the Mills schoolhouse and lot.

10. To see if the district will vote to transport children living less than two miles from school during a part of the school year and to raise and appropriate money for that purpose.

11. To see how much money the district will raise and appropriate for a new floor in the South Road Schoolhouse, and other needed alterations there.

12. To transact any other business that may legally come before said meeting.

Given under our hands at said Salisbury, this 20th day of February, 1941.

NELLIE C. SANBORN,
VIRA E. TAYLOR,
LUCIA G. MUSSEY,

School Board.

SCHOOL BOARD'S ESTIMATE FOR 1941-1942

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1941.

Detailed Statement of Expenditures

Support of Schools:

	Elementary Schools	
Teachers' salaries,	\$1,800.00	
Text books and scholars' supplies,	140.00	
Flags and Appurtenances,	3.00	
Other expenses of instruction,	10.00	
Janitor service,	54.00	
Fuel,	75.00	
Water, light, janitors' supplies,	45.00	
Minor repairs and expenses,	50.00	
Health supervision (medical in- spection),	97.00	
Transportation of pupils,	1,000.00	
Transportation of pupils (High School),	26.00	
Payment of elementary tuitions,	36.00	
	<hr/>	\$3,336.00

Other Statutory Requirements:

Salaries of District Officers (fixed by district),	77.00	
Truant Officer and School Census (fixed by district),	10.00	
Payment of tuition in High schools and Academies (estimated by Board),	1,050.00	
Superintendent's excess salary (fixed by Supervisory Union),	108.00	
Per capita tax (Report of State Treasurer),	148.00	
	<hr/>	\$1,393.00

Total Amount required to meet School Board's budget,	\$4,729.00
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Estimated Income of District :

Balance June 30, 1941 (estimate),	\$50.00
State Aid (December 1941 allotment),	198.84
Dog tax (estimate),	50.00
	<hr/>
Deduct total Estimated Income (not raised by taxation),	\$298.84
	<hr/>
Assessment required to balance School Board's Budget,	\$4,430.16

NELLIE C. SANBORN,
LUCIA G. MUSSEY,

School Board.

Salisbury, N. H., February 7, 1941.

FINANCIAL REPORT

Receipts July 1, 1939 to June 30, 1940

Income from Local Taxation, raised by Selectmen :

Raised, March, 1939 for 1939-40,	\$4,849.00
Balance due from previous appropriation,	1.74
	<hr/> \$4,850.74

From Sources Other Than Taxation :

Dog Licenses, in part,	249.26
Total receipts from all sources,	<hr/> \$5,100.00
Cash on hand, July 1, 1939,	96.83
Grand Total,	<hr/> \$5,196.83

Payments July 1, 1939 to June 30, 1940

Administration :

1. Salaries of district officers,	\$77.00	
2. Superintendent's salary,	102.04	
3. Truant officer and school census,	10.00	
4. Expenses of administration,	81.15	
	<hr/>	\$270.19

Instruction :

5. Teachers' salaries,	\$1,925.00	
6. Textbooks,	69.19	
7. Scholars' supplies,	63.79	
8. Flags and appurtenances,	1.70	
9. Other expenses of administration,	40.25	
	<hr/>	\$2,099.93

Operation and Maintenance of School Plant :

10. Janitor service,	\$54.00	
11. Fuel,	86.00	
12. Water, light and janitors' supplies,	40.52	
13. Minor repairs and expenses,	78.17	
	<hr/>	\$258.69

Auxiliary Agencies and Special Activities :

14. Medical inspection,	\$82.62	
15. Transportation of pupils,	1,032.23	
16. High school tuition,	828.32	
17. Elementary school tuition,	61.34	
	<hr/>	\$2,004.51

Fixed Charges :

19. Per capita tax,	\$142.00
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Outlay for Construction and Equipment :

23. New equipment,	\$1.00
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Debt, Interest, and Other Charges :

26. Payments of notes or bills from previous year,	\$155.62
Total Payments for all purposes,	\$4,931.94
Total cash on hand, at end of year, June 30, 1940,	264.89
Grand Total,	\$5,196.83

Balance Sheet

Assets

Cash on hand :

Balance, June 30, 1940,	\$264.89
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Accounts due to District :

From Town :

Dog Money: 1934,	\$140.55
1935,	91.00
1937,	49.35
1938,	84.60
1939,	86.30

\$451.80

Received this year,	249.26
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Balance of Dog Money due to District,	\$202.54
Total Assets,	\$467.43
Grand Total,	\$467.43

Liabilities

Total Liabilities,	\$0.00
Excess of Assets over Liabilities (Surplus),	\$467.43
Grand Total,	\$467.43

NELLIE C. SANBORN,
 VIRA E. TAYLOR,
 LUCIA G. MUSSEY,

School Board.

July 12, 1940.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the School Board of Salisbury, of which this is a true summary for the fiscal year ending June 30, 1940, and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

July, 1940.

PAYMENTS IN DETAIL

1. Salaries of District Officers

W. Stanley Jones,	\$7.50	
George B. Adams, treasurer,	15.00	
Vira E. Taylor,	15.00	
Lucia G. Mussey, chairman,	30.00	
Nellie C. Sanborn,	7.50	
George C. Emerson, auditor,	2.00	
	<hr/>	\$77.00

2. Superintendent's Salary

Clyde G. Fairbanks, treasurer,	\$102.04
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3. Truant Officer and School Census

Vira E. Taylor, truant officer and census,	\$10.00
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4. Expenses of Administration

R. E. Lane, census cards,	\$.88	
Penacook Union School District,		
clerk, tolls, and postage,	66.47	
George B. Adams, postage,	4.80	
Vira E. Taylor, supervisor of		
checklist,	3.00	
Nellie C. Sanborn, supervisor of		
checklist,	3.00	
Lucia G. Mussey, supervisor of		
checklist,	3.00	
	<hr/>	\$81.15

5. Principals' and Teachers' Salaries

Christine A. Somerville,	\$900.00	
Gertrude E. Gilman,	900.00	
Doris S. Buswell, music,	125.00	
	<hr/>	\$1,925.00

6. Textbooks

Beckley-Cardy Company,	\$11.90	
L. W. Singer Company,	19.82	
The Macmillan Company,	1.44	
Scott, Foresman & Co.,	10.54	
Ginn & Company,	5.94	
Laidlaw Brothers,	4.13	
Benjamin H. Sanborn Company,	4.63	
Bobbs-Merrill Company,	4.02	
A. A. Holden,	.50	
Silver Burdett Company,	6.27	
	<hr/>	\$69.19

7. Scholars' Supplies

Henry S. Wolkins,	\$3.40	
Milton Bradley Company,	2.39	
Philip H. James,	9.63	
The Papercrafters,	1.18	
The Macmillan Company,	4.08	
Edward E. Babb & Co., Inc.,	34.82	
Laidlaw Bros.,	8.29	
	<hr/>	\$63.79

8. Flags and Appurtenances

Edward E. Babb & Co., Inc.,	\$1.70
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9. Other Expenses of Instruction

Frontier Press Co., Lincoln library,	\$16.50	
The Circle Book Co., reference books,	2.07	
A. A. Holden, atlas,	3.40	
American Educational Press,	8.98	
The Papercrafters, class record books,	.48	
J. L. Hammett Co., plan book refills,	1.31	
Penacook Union School District,		
diplomas and tests,	.26	
School Products Bureau, map,	5.10	
Webster Publishing Co., reference books,	1.48	
World Book Co., achievement tests,	.67	
	<hr/>	\$40.25

10. Janitor Service

John Mussey,	\$13.50	
Virginia Wilcox,	27.00	
Arthur Scott,	13.50	
	<hr/>	\$54.00

11. Fuel

Mrs. Leila B. Wilcox, kindling,	\$1.00	
Selectmen of Salisbury, 8 cords wood,	56.00	
Anna Honkala, kindling,	3.50	
Charles Taylor, wood,	7.00	
F. L. Adams, wood,	18.50	
	<hr/>	\$86.00

12. Water, Light and Janitors' Supplies

Concord Electric Co.,	\$13.96	
Dickerman & Company, paper towels,	2.00	
Cheshire Chemical Co., dustvoid,	3.75	
Edward E. Babb & Co., Inc., janitor		
supplies,	12.65	
Milton Bradley Co., supplies,	1.81	
Judkins & Wallace, water pail,	.60	
B. C. Dunlap, water jug,	1.00	
Procter & Gamble Distributing Co., soap,	3.25	
Clarence P. Stevens Co., supplies,	1.50	
	<hr/>	\$40.52

13. Minor Repairs and Expenses

Louise Taylor, cleaning South Road		
Schoolhouse,	\$5.00	
Leila Wilcox, cleaning Heights School-		
house,	5.00	
C. P. Stevens Co., supplies for repair		
work,	6.77	
F. L. Adams, repair work,	15.30	
Arthur Schaffer, repairs,	2.50	
Philip H. Nerden, repairs,	2.00	
Henry Tinker, trimming trees and		
bushes,	40.00	
Vira E. Taylor, supplies,	1.60	
	<hr/>	\$78.17

14. Medical Inspection

Ruth B. Whitcomb, R. N.,	\$82.62
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15. Transportation of Pupils

Clarence McKenzie,	\$454.40	
Florence Hackett,	297.00	
Charles Matava,	4.00	
Arthur Schaffer,	100.00	
Louise Taylor,	42.50	
Charles Taylor,	36.00	
Ray Prince,	41.00	
Andover School District,	57.33	
	<hr/>	\$1,032.23

16. High School and Academy Tuition

Franklin School District,	\$622.90	
Andover School District,	205.42	
	<hr/>	\$828.32

17. Elementary School Tuition

Franklin School District,	\$25.34	
Andover School District,	36.00	
	<hr/>	\$61.34

19. Per Capita Tax

F. Gordon Kimball, Treasurer,	\$142.00
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23. New Equipment

Henry Holt & Company,	\$1.00
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26. Last Year's Bills

Andover School District, balance of tuition,	\$155.62
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SUPPLEMENTARY REPORT

July 1, 1940 to January 31, 1941

2. Superintendent's Salary

Clyde G. Fairbanks, treasurer,	\$108.73
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3. Truant Officer and School Census

R. E. Lane, census cards,	.96
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4. Expenses of Administration

Kearsarge Tel. Co., toll charges,	\$.65	
George W. Sumner, tolls, war-		
rants,	.82	
Edson C. Eastman Company,	1.00	
	<hr/>	\$2.47

5. Teachers' Salaries

Christine A. Somerville,	\$475.00	
Gertrude E. Gilman,	475.00	
	<hr/>	\$950.00

6. Textbooks

The Macmillan Company,	\$3.35	
Scott, Foresman & Company,	7.10	
Ginn & Company,	5.45	
Row, Peterson & Company,	4.01	
Beckley-Cardy Company,	4.49	
Edward E. Babb & Co., Inc.,	8.12	
	<hr/>	\$32.52

7. Scholars' Supplies

Milton Bradley Company, crayons,	\$7.10	
The Macmillan Company, work- books,	3.21	
Philip H. James, scissors, com- passes, clips,	12.04	
Laidlaw Brothers, workbooks,	7.97	
Concord Office Supply Co., pen- cils, paper,	.99	
Edward E. Babb & Co., Inc., arith. paper, comp. paper,	19.41	
Beckley-Cardy Company, clay,	.75	
O. H. Toothaker, outline maps,	.42	
	<hr/>	\$51.89

8. Flags and Appurtenances

Edward E. Babb & Co., Inc., flagstaff, flag,	\$4.90
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9. Other Expenses of Instruction

The Papercrafters, class registers,	\$.52	
J. L. Hammett Co., plan book re- fills,	.28	
Frontier Press Co., Lincoln Library,	16.50	
	<hr/>	\$17.30

10. Janitor Service

Stanley Wilcox,	\$14.25	
Arthur Scott,	3.00	
Walter Scott,	11.25	
	<hr/>	\$28.50

11. Fuel

Dion Brothers, wood,	\$74.00
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12. Water, Light and Janitors' Supplies

Cheshire Chemical Co., dustvoid,	\$3.75	
Edward E. Babb & Co., Inc., paper cups, chemical,	12.50	
George W. Sumner, supplies,	1.15	
Concord Electric Company,	11.32	
	<hr/>	\$28.72

13. Minor Repairs and Expenses

Sears, Roebuck & Co., sewer rod,	\$4.23	
Leila Wilcox, cleaning Hts., and So. Rd. Schools,	10.00	
Stanley Wilcox, labor,	3.00	
George L. Small, repairs,	9.65	
Philip H. Nerden, cleaning chim- neys,	4.00	
Andrew Dutton Co., materials for repairs,	14.94	
F. L. Adams, repairs,	3.90	
Kidder Lumber Co., lumber,	4.13	
C. P. Stevens Co., supplies for re- pairs,	3.47	
	<hr/>	\$57.32

14. Medical Inspection

Ruth B. Whitcomb, R. N.,	\$48.60
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15. Transportation of Pupils

Florence Hackett,	\$257.00	
Leila Sanborn,	153.50	
	<hr/>	\$410.50

16. High School Tuition

Franklin School District,	\$201.76	
Andover School District,	75.00	
	<hr/>	\$276.76

19. Per Capita Tax

N. H. State Treasurer,	\$112.00
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22. Alterations of Old Buildings

H. C. Stanley,	\$515.35	
Andrew Dutton Co.,	14.70	
J. L. Hammett Company,	34.65	
	<hr/>	\$564.70

23. New Equipment

Andrew Dutton Company, curtains,	\$31.40	
Edward E. Babb & Co., Inc., pointer,	.20	
	<hr/>	\$31.60
Total Payments to January 31, 1941,		<hr/> \$2,801.47

REPORT OF SCHOOL TREASURER

For the year ending June 30, 1940

Receipts:

July 1, Cash on hand,	\$96.83
Received from Selectmen,	4,849.00
Balance of previous appropriation,	1.74
Dog Tax,	249.26
Total,	<u>\$5,196.83</u>

Expenditures:

Paid on orders drawn by the School Board,	<u>4,931.94</u>
Balance, Cash on hand,	\$264.89

GEORGE B. ADAMS, Treasurer.

July 12, 1940.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Salisbury, of which the above is a true summary for the fiscal year ending June 30, 1940 and find them correct in all respects.

GEORGE C. EMERSON, Auditor.

July, 1940.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens:

The Salisbury school reports for the past twenty years are before me. A brief discussion of school costs may be opportune at this time.

It is natural for one who sees the mounting costs of many items of public expenditure to assume, without taking the pains to inform himself, that of course the schools are costing more and more every year and something ought to be done about it. Such an opinion cannot be supported by facts.

During the decade from July 1, 1920 to June 30, 1930, the total expenditure for schools was \$53,605.99, an average of \$5,360.60 per year. During the last decade, from July 1, 1930 to June 30, 1940, we spent \$47,327.40, an average of \$4,732.74 per year. This means a decrease of \$6,278.59 for the ten years or an average decrease of \$627.86 per year.

As this decrease in expenditures tends to decrease automatically our state aid, the decrease in the school tax has been very small as compared with the decrease in expenditures. State aid for the first decade totaled \$8,690.92; for the second decade only \$2,119.00. The total school tax for the first decade was, approximately \$44,610.94; for the last decade, it was \$44,256.72. Dog money and other small items of revenue make up the balance of receipts to equal the expenditures.

In the year 1940-41 Salisbury's Current Cost of Public Education, Elementary and High, per \$1,000 of Equalized Valuation, was No. 41 from the lowest of the 241 school districts of the state.

During the twenty years we are considering, the toilets at both schools have been improved, but no major alterations improving any schoolroom have been undertaken. The current year has seen the first undertaking of this sort, at the Heights.

Also, during the current year, the school children at South Road undertook the arduous task of cleaning the ceiling after which a group of adults raised money for painting it. That the parents at South Road are not satisfied with the condition of their schoolroom is the reason for the insertion of article 11 in the warrant for the district meeting.

For the School Board, myself, and the pupils, I express here our appreciation for Mr. Crockett's gift of a fine globe to the Heights School, and to Mr. Campbell for furnishing to both schools towels, toilet paper, soap and drinking cups.

Respectfully,

GEORGE W. SUMNER.

Penacook, N. H.,
February 15, 1941.

ROLL OF PERFECT ATTENDANCE

Pupils not absent or tardy for the school year ending
June 30, 1940:

Raymond Sanborn,	Heights
John Schaffer,	Heights
Howard Wilcox,	Heights
Phyllis Wilcox,	Heights

Graduates of Elementary Schools, June, 1940

William Hatch,	Heights
John Mussey,	South Road
Raymond Sanborn,	Heights
Donald Smith,	South Road
Virginia Wilcox,	Heights

Pupils in Secondary Schools, Fall Term, 1940

Andover High School

Eldred Matava, Gr. 11	Charlotte Matava, Gr. 10
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Franklin High School

Dorothy Downing, Gr. 10	Elizabeth Fraser, Gr. 10
Carleton Fogarty, Gr. 12	Rudolph Honkala, Gr. 12
Robert Fogarty, Gr. 10	George Prince, Gr. 12
Flora Fogarty, Gr. 9	Edna Taylor, Gr. 10
Eleanor Taylor, Gr. 10	

New London High School

Melba Rayno, Gr. 9

Warner High School

John Mussey, Gr. 9

Pupils in Elementary Schools (Outside the District)

Nesmith School, Franklin

Alice Stewart, Gr. 1

Margaret Downing, Gr. 8

REPORT OF SCHOOL NURSE

The following report of school examinations is made by the School Nurse:

Number pupils examined,	49
Number defective vision,	4
Number defective teeth,	28
Number enlarged tonsils,	2
Number unvaccinated,	2

Corrections:

Defective teeth,	5
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Respectfully submitted,

RUTH B. WHITCOMB, R. N.,

School Nurse.

SCHOOL CENSUS

Children between 5 and 16 years old, September, 1940: Boys, 36; Girls, 29; total,	65
Number between 5 and 16 not attending school,	2
	<hr/>
Number to be accounted for in schools,	63
Number in public schools in the district, September 30, 1940,	53
Number who are attending high school outside the district,	9
Number who are attending elementary school outside the district,	1
	<hr/>
Total number in school,	63

SCHOOL CALENDAR

Second term of 7 weeks opened	Monday, Jan. 6, 1941
Second term closes	Friday, Feb. 21, 1941
Vacation one week	
Third term of 7 weeks opens	Monday, March 3, 1941
Third term closes	Friday, Apr. 18, 1941
Vacation one week	
Fourth term of 7 weeks opens	Monday, Apr. 28, 1941
Fourth term closes	Friday, June 13, 1941
Summer vacation	
First term of 15 weeks opens	Monday, Sept. 8, 1941
First term closes	Friday, Dec. 19, 1941
Vacation two weeks	
Second term of 7 weeks opens	Monday, Jan. 5, 1942
Second term closes	Friday, Feb. 20, 1942
Vacation one week	
Third term of 7 weeks opens	Monday, Mar. 2, 1942
Third term closes	Friday, Apr. 17, 1942
Vacation one week	
Fourth term of 7 weeks opens	Monday, April 27, 1942
Fourth term closes	Friday, June 12, 1942

The schools will be closed on Armistice Day, Thanksgiving Day and the day after, and Memorial Day.

School sessions will be from 9:00 to 12:00 and from 1:00 to 4:00. From the first Monday in December until the first Monday in April, the afternoon session will be from 12:45 to 3:30. Grades one and two may be dismissed at recess both morning and afternoon.

ATTENDANCE TABLE FOR SCHOOL YEAR ENDING JUNE 30, 1940

Schools	Length of School in Weeks	Whole Number of Different Pupils Registered			Average Daily Attendance	Average Daily Absence	Average Daily Membership	Per cent of Attendance	Number of Cases of Tardiness	Number of visits by Superintendent	Number of visits by School Nurse	Number of visits by School Board	Number of visits by Others	Number of Pupils not Absent or Tardy
		Total	Boys	Girls										
Heights	36	34	22	12	27.69	1.21	28.30	95.73	68	18	12	3	36	4
South Road	36	26	17	9	20.17	.59	20.77	98.52	36	14	16	4	55	0
Entire District	36	60	39	21	47.26	1.80	49.06	96.32	104	32	28	7	91	4

VITAL STATISTICS

TO THE SELECTMEN OF THE TOWN OF SALISBURY: In compliance with an Act of the Legislature, passed June Session, 1887, requiring "clerks of towns and cities to furnish a transcript of the records of births, marriages and deaths to the town officers for publication in the annual report," I hereby submit the following:

BIRTHS

Date of Birth	Place of Birth	Name of the Child (if any)	Sex and Condition			Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
			Male	Female	Living or Stillborn	No. of Child 1st, 2d, etc.						
Feb. 15	1	Beverly Ann Adams					Roland E. Adams	Eleanor L. Beckvold	White	Laborer	Sharon, Vt.	Chelmsford, Mass.
Feb. 22	1	William W. Mercier					Wilfred W. Mercier	Emma M. Mathewson		Steamfitter	Concord	Webster
Mar. 13	1	Albert N. Schaffer					Arthur J. Schaffer	Leah W. Lively		Gasoline dealer	Boston, Mass.	Islay, Canada
May 28	2	Reginald O. Smith					Hiram W. Smith	Arlene Mae Wilson		Carpenter	Carleton, Me.	Moose River, Me.
June 22	1	Jeanne A. Beaul					George E. Beaul	Evelyn W. Mayor		Mail carrier	Concord	Bethlehem, Pa.
July 25	1	Richard L. Jones					Paul S. Jones	Marian A. Twombly		Truck driver	Warner	Franklin
Sept. 7	1	Phillip K. Moek					Kirknoek W. Moek	Cladys A. Bennett	White	Farmer	Webster	Franklin

Place of Birth: 1, Franklin 2, Grafton

MARRIAGES

Date of Marriage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage.	Age in years.	Color of each.	Occupation of Groom & Bride	Place of Birth of each.	Name of Parents.	Birthplace of Parents.	Occupation.	Condition, No.	Name, Residence and official station of person by whom married.
Feb. 14	Salisbury	John Henry Tinker Erleue E. Roberts	Salisbury	24 19		Laborer At home	Salisbury Franklin	John W. Tinker Nellie Lovern George V. Roberts Violet Smith	Lyonsess, Cal. Salisbury Salisbury Orange	Farmer Housewife Laborer	1 1	Rev. H. L. Sawyer Webster
May 25	Salisbury	Frank Henry Gerry Margaret B. Adams	Franklin Salisbury	24 24		Mill hand Tea room	Franklin Salisbury	John W. Gerry Nellie A. Varney George B. Adams Carrie E. Little	Peabody Mass. Bristol E. Boston, Ms. Salisbury	Baker Housewife Mgr. Telephone Housewife	1 1	Rev. H. L. Sawyer Webster
June 13	Manchester	William J. Schock Julia A. Farvell	Salisbury Warner	26 18	White	M'chine oper. At home	Farmington Heunkler	Edgar Schock Mary A. Nixon Peter Farrell Abbie Sawyer	Bradford Rochester Boston, Mass. Warner	Housewife Carpenter Housewife Machin st Housewife Laborer	1 1	Rev. Otis A. Beach Manchester
June 16	Webster	Donald G. Roberts Vivian Mae Tucker	Salisbury East Washington	25 19		Laborer House maid	Salisbury Manchester	George V. Roberts Violet Smith Frank Tucker Edna Chamberlin	Orange Goffstown E. Washington E. Washington	Housekeeper Laborer Housewife Farmer	1 1	Rev. H. L. Sawyer Webster
Sept. 12	Salisbury	George Jurta Marion L. Shaw	Salisbury Salisbury	23 21		Farmer At home	Long Island, N.Y. Salisbury	John Jurta Annie Jones Frank H. Shaw Gert de Gelpatriek	Bohemia Salisbury Salisbury Center Harbor	Farmer Housewife	1	Rev. F. A. Hayes Boscawen

Condition: 1, Single

DEATHS

Date of Death	Name and Surname of the Deceased	Age		Place of Birth		Sex, Condition			Occupation	Place of Birth		Name of Father	Maiden Name of Mother
		Years	Months	Days	Male	Female	Color	Single, Married, Widowed		Father	Mother		
Feb. 18	Mrs. Minnie Lazzard	74	4	4	Sorel, Que. Can.	..	2	Housewife	Quebec, Can.	Quebec, Can.	Charles Hart	Mary Revels	
Mar. 4	Elmer J. Wheeler	61	11	25	Saluapee	..	4	Section hand	Saluapee	Acworth	Charles Wheeler	Harriet Simonds	
Mar. 26	Edgar Emerson	58	2	15	Salisbury	..	1	Farmer	Newbury, Vt.	Andover	Calvin N. Emerson	Emmogene Merrill	
Apr. 23	Mrs. George Bacon	76	2	15	W. Medford, Ms.	..	3	Housewife	Newbury, Vt.	Boston, Mass.	Moses W. Mann	Elizabeth J. Hol on	
Sept. 4	Otto D. Merrill	76	7	25	Salisbury	..	2	Laborer	Randolph, Vt.	Saluborn ton	James L. Merrill	Clara B. Paige	
Sept. 27	Douglas A. Heath	72	7	25	Salisbury	..	3	Laborer	Ireland	Ireland	Benjamin Heath	Margaret Long	
Sept. 27	Elizabeth Bowen	80			Antig'ish, N. S.	..	1	Nurse	Ireland	Ireland	Thomas Bowen	Unknown	
Nov. 12	Charlotte A. Ross	74	1	28	Antig'ish, N. S.	..	3	Housewife	Antig'ish, N. S.	Antig'ish, N. S.	Alexander Barber	Unknown	

Place of Death: 1, Salisbury 2, Concord 3, Franklin

Condition: 1, Single 2, Married 3, Widowed 4, Divorced

Births, 7. Marriages, 5. Deaths, 8.

I hereby certify that the above returns are correct, according to the best of my knowledge and belief.

CHARLES E. WHITEMORE, Town Clerk.

